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**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

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COUNTYWIDE CONTRACT MONITORING DIV.
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October 14, 2014

TO: Audit Committee

FROM: Don Chadwick, Chief 
Countywide Contract Monitoring Division

SUBJECT: **COMPARISON OF WORKFORCE INVESTMENT ACT MONITORING
REVIEW FINDINGS**

As instructed, we have completed a comparison of findings for Fiscal Years 2011-12 and 2012-13 Workforce Investment Act Program monitoring reviews. The comparison was requested at the July 2014 Audit Committee meeting.

Please call me at (213) 253-0301, if you have any questions or need additional information.

Attachment

c: John Naimo, Acting Auditor-Controller
Arlene Barrera, Assistant Auditor-Controller

**Community and Senior Services
Workforce Investment Act Contract Reviews
Error Rate Comparison for Fiscal Years 2011-12 and 2012-13**

Finding Type	Error Rate/Dollars (1)		Change
	FY 2011-12	FY 2012-13	
A Did not maintain adequate documentation to support client eligibility.	1%	1%	0%
B Did not accurately report information in the JTA System.	15%	12%	-3%
C Did not submit Rapid Response Form and/or respond to the notifications timely.	0%	7%	7%
D Billed for unsupported/unallowable expenditures (2) .	\$ 302,638	\$ 163,740	\$ (138,898)
E Did not maintain adequate internal controls or comply with contract.	44%	33%	-11%
F Did not accurately report monthly accruals.	56%	26%	-30%
G Single Audit was not provided or disclosed weaknesses.	0%	7%	7%
H Billed for unsupported/unallowable payroll expenditures.	\$ 23,139	\$ 38,112	\$ 14,973
I Did not obtain criminal clearances for staff.	7%	7%	0%
J Billed for unsupported/unallowable in prior year close-out invoice or audit reports (3) .	\$ 21,627	\$ 297,178	\$ 275,551
Total Recommendations	126	81	(45)

- (1) The error rate was based on the total number of exceptions identified within the total sample size reviewed for each fiscal year.
- (2) The reduction in unsupported/unallowable expenditures in FY 2012-13 was attributed to an overall reduction program-wide in unsupported/unallowable expenditures.
- (3) For FY 2012-13, \$265,978 (90%) of the \$297,178 in questioned costs related to Career Partners. CSS no longer contracts with Career Partners and is working to resolve/collect the questioned cost.